



State of Ohio Environmental Protection Agency

Box 1049, 1800 WaterMark Dr.  
Columbus, Ohio 43266-0149  
Tel 644-3020  
FAX (614) 644-2329

US EPA RECORDS CENTER REGION 5



1008979

ONE  
LDF  
FAD  
RCRS

George V. Voinovich  
Governor

Donald R. Schregardus  
Director

September 10, 1991

Re: E. I. du Pont de Nemours & Company  
Circleville Plant  
OHD004287322/01-65-0043  
✓ Toledo Plant  
OHD005041843

John J. Quindlen  
Senior Vice President - Finance  
E. I. du Pont de Nemours and Company  
1007 Market Street  
Wilmington, Delaware 19898

RECEIVED

OCT 24 1991

OFFICE OF RCRA  
Waste Management Division  
U.S. EPA, REGION V

Dear Mr. Quindlen:

On September 5, 1991 Ohio EPA conducted a review of the financial assurance and liability coverage documentation on file for the E. I. du Pont de Nemours and Company's Ohio facilities referenced above. The facilities were evaluated for compliance with the requirements for the closure cost estimate, financial assurance for closure, and liability coverage for accidental occurrences, as set forth in Ohio Administrative Code (OAC) rules 3745-66-42, 3745-66-43, and 3745-66-47.

To demonstrate compliance with the financial assurance and liability coverage requirements, the E. I. du Pont de Nemours and Company uses the Financial Test mechanism pursuant to OAC rules 3745-66-43(E) and 3745-66-47(F). Financial Test documentation for the company's fiscal year ending December 31, 1990 was received on April 1, 1991 via letter dated March 28, 1991 from Guy V. Johnson of the E. I. du Pont de Nemours and Company.

Upon review of this 1991 documentation, Ohio EPA finds the following violations:

OAC rules 3745-66-43 and 3745-66-47, because the wording of the Chief Financial Officer's letter does not meet the wording requirements of OAC rule 3745-55-51(G).

Also, the Financial Test documentation reflects a lower closure cost estimate for the Circleville facility than listed in the approved closure plans for facility. Ohio EPA records indicate that the estimates from the plans total (at least) \$135,000. The inflation factor would have to be applied to this total estimate and that total included in the Financial Test.

Please note that for facilities with approved closure plans, OAC rule 3745-66-42 specifies that the estimate must be updated annually for inflation as well as within thirty (30) days after a modification to the closure plan(s) which increases the costs of closure.

Mr. John J. Quindlen  
September 10, 1991  
Page 2

Within thirty (30) days of the date of this letter please submit documentation demonstrating abatement of the violations cited above. A copy of OAC rule 3745-55-51(G) is enclosed for your reference.

Failure to list specific deficiencies or violations in this correspondence does not relieve the owner or operator of the facilities referenced above from complying with all applicable rules and regulations. If you have any questions, please call me at (614) 644-2934.

Sincerely,



Carolyn Reiersen  
Hazardous Waste Enforcement Section  
Division of Solid and Hazardous Waste Management

Enclosure

cc: Laurie Stevenson, HMES, DSHMM ,  
Andy Kubulak, DSHMM, CDO  
Beth Ames, DSHMM, NWDO  
Guy V. Johnson, E.I. du Pont de Nemours and Company (w/Enclosure)



LEGAL  
Wilmington, Delaware 19898

cc: R. A. Mead, APD\*  
B. K. Saydlowski, IMG\*  
J. Golden, Fin.\*  
R. E. Austin, Legal\*

April 15, 1991

J. F. RILEY, ED, CIRCLECILLEJ  
A. PARCHOMENKO, AP, TOLEDO

RA FINANCIAL ASSURANCE DOCUMENTATION

Attached for your files is a copy of this year's updated financial assurance documentation (financial test) recently filed with Ohio, as required by the State's regulations. Although maintenance of a copy of this documentation in your plant records is not required by the regulations, inspectors have asked to see a copy during site inspections. Therefore, I am providing each plant with a copy of what I filed (except for a copy of the annual report) for the annual update. **PLEASE MAINTAIN THESE DOCUMENTS IN YOUR PLANT/DEPARTMENTAL FILES.**

If you have any questions regarding the attached package, please call.

GUY V. JOHNSON

GVJ:kag  
Att.

\* Cover letter only

*ATTACHMENT I-5.*



E. I. DU PONT DE NEMOURS & COMPANY  
INCORPORATED

WILMINGTON, DELAWARE 19898

LEGAL DEPARTMENT

March 28, 1991

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Director  
Ohio Environmental Protection Agency  
Division of Solid and Hazardous Materials Management  
1800 Water Mark Dr.  
P. O. Box 1049  
Columbus, OH 43266-0149

Attn: Hazardous Waste Financial Requirements

Dear Sir or Madam:

Updated Financial Assurance Package -  
Hazardous Waste Management Facilities  
E. I. du Pont de Nemours and Company

Pursuant to Ohio's requirements, enclosed is E. I. du Pont de Nemours and Company's (Du Pont's) "updated" hazardous waste management facilities' financial assurance package. The enclosed package contains revised closure/post-closure costs for those facilities preparing new estimates as of January 1991, or where changes have dictated that new closure/post-closure cost estimates be prepared. For those facilities not experiencing changes or not revising their estimate, the closure/post-closure data contained in the Chief Financial Officer's letter are January 1991 cost estimates. The enclosed package also contains the following:

- An updated Chief Financial Officer's letter, dated March 28, 1991, incorporating the general financial data for Du Pont as of December 31, 1990. The letter is worded in accordance with the requirements of Rule 3745-55-51 of the Ohio Administrative Code.

- A copy of Du Pont's 1990 Annual Report containing, on page 29, the "Report of Independent Accountants" (Price Waterhouse) regarding their examination of Du Pont's financial statements for 1990.
- A copy of Price Waterhouse's "Special Report", dated March 28, 1991, as required by Ohio's regulations.

If you have any questions regarding the enclosed package, please call me on (302) 774-5113.

Sincerely,

A handwritten signature in black ink, appearing to read "Guy V. Johnson", with a long horizontal flourish extending to the right.

Guy V. Johnson  
Senior Counsel  
Environment Group

GVJ:jg  
Enclosure



Wilmington, Delaware 19898

SENIOR VICE PRESIDENT—FINANCE  
CHIEF FINANCIAL OFFICER

March 28, 1991

Director  
Ohio Environmental Protection Agency  
P.O. Box 1049  
1800 Water Mark Drive  
Columbus, Ohio 43216

Attention: Hazardous Waste Financial Requirements

Gentlemen:

I am the Chief Financial Officer of E. I. du Pont de Nemours & Company, 1007 Market Street, Wilmington, Delaware 19898. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage and closure and/or post-closure care as specified in Chapters 3745-55 and 3745-66 of the Administrative Code.

#### Liability Coverage

The firm identified above is the owner or operator of the following facilities for which liability coverage for both sudden and nonsudden accidental occurrences is being demonstrated through the financial test specified in chapters 3745-55 and 3745-66 of the Administrative Code (see Exhibit A).

The firm identified above guarantees, through the corporate guarantee specified in rules 3745-55-40 through 3745-55-51 and 3745-66-40 through 3745-66-48 of the Administrative Code, liability coverage for both sudden and nonsudden accidental occurrences at the following facilities owned or operated by the following subsidiaries of the firm: None.

#### Closure and Post-Closure Care

1. The firm identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by the test are shown for each facility (see Exhibit B).

2. The firm identified above guarantees, through the corporate guarantee specified in Chapters 3745-55 and 3745-66 of the Administrative Code, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility: (None).

3. The firm identified above is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by such a test are shown for each facility: (See Exhibit C).

4. The firm identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated to the Director through the financial test or any other financial assurance mechanism specified in Chapters 3745-55 or 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility: None

5. This firm is the owner or operator of the following UIC facilities for which financial assurance for plugging and abandonment is required under Chapter 3745-34 of the Administrative Code. The current closure cost estimates as required by Chapters 3745-34, 3745-55 and 3745-66 of the Administrative Code are shown for each facility: (None) (see Attachment I).

\* \* \* \*

This firm is required to file a Form 10-K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on December 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed fiscal year, ended December 31, 1990.

CLOSURE OR POST-CLOSURE CARE AND LIABILITY COVERAGEAlternative I  
(dollars in millions)

1. Sum of current closure and post-closure cost estimates	\$	79
2. Amount of annual aggregate liability coverage to be demonstrated		115
3. Sum of lines 1 and 2		194
* 4. Total liabilities	21	575
* 5. Tangible net worth	15	622
* 6. Net worth	16	418
* 7. Current assets	12	233
* 8. Current liabilities	10	023
9. Net working capital	2	210
*10. The sum of net income plus depreciation, depletion and amortization	4	935
*11. Total assets in U.S.	24	325
	<u>Yes</u>	<u>No</u>
12. Is line 5 at least \$10 million?	X	
13. Is line 5 at least 6 times line 3?	X	
14. Is line 9 at least 6 times line 3?	X	
*15. Are at least 90% of assets located in the U.S.?		X
16. Is line 11 at least 6 times line 3?	X	
17. Is line 4 divided by line 6 less than 2.0?	X	



March 28, 1991

18. Is line 10 divided by line 4 greater  
than 0.1?

X

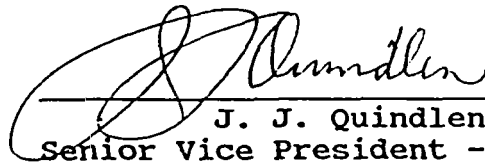
19. Is line 7 divided by line 8 greater  
than 1.5?

X

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (G) of rule 3745-55-51 of the Administrative Code, as such regulations were constituted on the date shown immediately below.

March 28, 1991

Date

  
\_\_\_\_\_  
J. J. Quindlen  
Senior Vice President - Finance

E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Liability Coverage Is Being  
Demonstrated Through The Financial Test Specified In Chapters  
3745-55 and 3745-66 of The Administrative Code

<u>EPA</u>	<u>Identification</u>	<u>Name and Address</u>
	<u>Number</u>	
<u>EPA Region V</u>		
	OHD004287322	Circleville Plant P.O. Box 89 Circleville, OH 43113
	OHD005041843	Toledo Plant P.O. Box 953 Toledo, OH 43601

E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Financial Assurance For Closure  
Or Post-Closure Care Is Demonstrated Through The  
Financial Test Specified in Chapters 3745-55 or  
3745-66 Of The Administrative Code.

<u>EPA</u> <u>Identification</u> <u>Number</u>	<u>Name and Address</u>	<u>Estimated Costs</u> <u>(dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>
<u>EPA Region V</u>			
OHD004287322	Circleville Plant P. O. Box 89 Circleville, OH 43113	\$125	-
OHD005041843	Toledo Plant P. O. Box 953 Toledo, OH 43601	239	-
Total		<u>\$364</u>	<u>-</u>

E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Financial Assurance  
For Closure or Post-Closure Care Is Demonstrated Through  
The Use of A Test Equivalent Or Substantially Equivalent  
To The Financial Test Specified in Chapters 3745-55  
and 3745-66 Of The Ohio Administrative Code

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>
<u>EPA Region I</u>			
CTD001453216	Remington Arms Co 615 Asylum Street Bridgeport, CT 06610-2190	\$ 15	\$ 730
CTD001184324	Du Pont Photomasks Inc. 4 Finance Drive Danbury, CT 06810	-	53
CTD072115793	Sorvall Plant Pecks Lane Newtown, CT 06470	51	-
<u>EPA Region II</u>			
NYD002240638	Remington Arms Co. 10 Hoefler Avenue Ilion, NY 13357	159	-
<u>EPA Region III</u>			
DED003930799	Chestnut Run Wilmington, DE 19898	92	-
DED003930807	Experimental Station Wilmington, DE 19898	452	-
DED042263764	Glasgow Plant Route 896 Glasgow, DE 19711	64	-
DED002348845	Seaford Plant Seaford, DE 19973	83	-
VAD980554539	Front Royal Plant P. O. Box 4000 Front Royal, VA 22630	445	-

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region III (Cont'd)</u>			
VAD003114865	Martinsville Plant P. O. Box 4831 Martinsville, VA 24115-4831	\$ 70	-
VAD009305137	Spruance Plant P. O. Box 27001 Richmond, VA 23261	252	-
VAD003114832	Waynesboro Plant Du Pont Boulevard Waynesboro, VA 22980	52	-
WVD005012851	Belle Plant 901 W. Du Pont Ave. Belle, WV 25015	984	-
WVD045875291	Washington Works P. O. Box 1217 Parkersburg, WV 26101	507	-
WVD041952714	Potomac River Works P. O. Drawer 863 Martinsburg, WV 25401	203	-
<u>EPA Region IV</u>			
ALD093179315	Mobile Plant P. O. Box 525 Axis, AL 36505	522	-
KYD003924198	Louisville Works P. O. Box 1328 Louisville, KY 40201	794	\$ 4 345
TND003331766	Chattanooga Plant P. O. Box 71 Chattanooga, TN 37401	57	-
TND007024672	Memphis Plant 2571 Fite Road P. O. Box 27038 Memphis, TN 38127	427	-
TND004044491	Johnsonville Plant P. O. Box 219 New Johnsonville, TN 37134	37	-

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region IV (Cont'd)</u>			
NCD003152329	Brevard Plant P. O. Box 267 Brevard, NC 28712	\$ 54	\$ -
NCD047369046	Cape Fear Plant P. O. Box 2042 Wilmington, NC 28401	45	-
NCD047368642	Fayetteville Works P. O. Drawer 2 Fayetteville, NC 28302	278	-
NCD003190386	Kinston Plant P. O. Box 800 Kinston, NC 28501	72	-
SCD003344678	Florence Plant P. O. Box 3000 Florence, SC 29501	35	-
SCD003344363	May Plant P. O. Box Drawer A Camden, SC 29020	119	-
<u>EPA Region V</u>			
MID005512066	Flint Plant 1060 E. Hamilton Ave. Flint, MI 48502	116	-
MID000809640	Montague Works P. O. Box A Montague, MI 49437	134	-
<u>EPA Region VI</u>			
LAD990683716	Conoco Inc. Old Spanish Trail Box 37 Westlake, LA 70669	2 624	4 773
OKD007233836	Conoco Inc. 1000 South Pine P. O. Box 1267 Ponca City, OK 74603	2 582	1 302

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure

EPA Region VI - (Cont'd)

ARD047335922	Remington Arms Co. Lonoke, AR 72086	\$ 777	\$ 559
LAD001890367	Pontchartrain Works P. O. Box 2000 LaPlace, LA 70068	1 258	-
TXD008081101	Beaumont Works Port Arthur Road P. O. Box 3269 Beaumont, TX 77704	8 379	1 134
TXD008079212	La Porte Plant P. O. Box 347 La Porte, TX 77571	5 328	-
TXD000633529	Houston Plant 3860 W. 11th St. P. O. Box 55369 Houston, TX 77055	35	-
TXD008079642	Sabine River Works P. O. Box 1089 Orange, TX 77630	2 993	-
TXD008123317	Victoria Plant P. O. Box 2626 Victoria, TX 77901	19 279	6 010

EPA Region VII

IAD005272398	Fort Madison Plant P. O. Box 319 Fort Madison, IA 42627	162	-
MOD071991434	Moberly Plant P. O. Box 715 Moberly, MO 65270	143	-

EPA Region VIII

COD007060981	Louviers Works 12835 Main Street Louviers, CO 80131	96	-
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EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region VIII - (Cont'd)</u>			
COD060627189	Conoco Inc.	\$ 391	\$ 160
COD000820415	5801 Brighton Boulevard Commerce City, CO 80022	64	-
MTD006229405	Conoco Inc.	-	75
MTD000818096	401 South 23 Box 2548 Billings, MT 59103	110	622
<u>EPA Region IX</u>			
CAD001951671	Antioch Works P. O. Box 310 Antioch, CA 94509	130	-
Total		<u>\$50 470</u>	<u>\$19 763</u>

2770s



E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Financial Assurance For Plugging And  
Abandonment Is Required By EPA Or In Other States Through  
The Use Of A Test Equivalent Or Substantially Equivalent  
To The Financial Test Specified In Chapters 3745-34,  
3745-55 And 3745-66 Of The Ohio Administrative Code

<u>EPA/State Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands) Plugging &amp; Abandonment</u>
<u>EPA Region IV</u>		
KYD003924198	E. I. du Pont de Nemours & Co. Louisville Works P. O. Box 1378 Louisville, KY 40201	\$ 246
TND004044491	E. I. du Pont de Nemours & Co. Johnsonville Plant P. O. Box 219 New Johnsonville, TN 37134	451
MSD096046792	E. I. du Pont de Nemours & Co. DeLisle Plant KILN - De Lisle Road De Lisle, MS 39570	1 827
(Class II)	Conoco, Inc. (Quitman, MS) c/o North American Production Inc. Lafayette Division P. O. Box 51266 Lafayette, MS 70505	200
-	Conoco, Inc. J. E. Haynes #1D Jasper County, MS	40
-	Conoco, Inc. J. H. Turner #1 Jasper County, MS	40
-	Conoco, Inc. Abe Jones 1-2 #1 Jasper County, MS	40
-	Conoco, Inc. Ina Phillips #1 Jasper County, MS	30

<u>EPA/State Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands) Plugging &amp; Abandonment</u>
<u>EPA Region V</u>		
MI-025-2R-0001	Conoco, Inc. Pennfield 35-7 Calhoun County, MI	\$ 17
30157	Conoco, Inc. Pennfield 35-15 Calhoun County, MI	30
30180	Conoco, Inc. Pennfield 35-6 Calhoun County, MI	30
MI-065-2D-0002	Conoco, Inc. Aurelius 35-6 Ingham County, MI	17
MI-065-2D-0001	Conoco, Inc. Convis 18-2 Calhoun County, MI	17
MI-065-2D-0003	Conoco, Inc. J. W. Couch #1 SWDW Ingham County, MI	17
MI-025-2D-0002	Conoco, Inc. Neumeyer #1 SWDW Calhoun County, MI	17
29267	Conoco, Inc. Onondaga 10-1 Ingham County, MI	17
29269	Conoco, Inc. Onondaga 10-3 Ingham County, MI	17
29585	Conoco, Inc. Onondaga 10-4 Ingham County, MI	17
28839	Conoco, Inc. Onondaga 10-5 Ingham County, MI	17

<u>EPA/State Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands) Plugging &amp; Abandonment</u>
<u>EPA Region V (Cont'd)</u>		
29759	Conoco, Inc. Onondaga 10-6 Ingham County, MI	\$ 17
29760	Conoco, Inc. Onondaga 10-7 Ingham County, MI	17
28658	Conoco, Inc. Onondaga 10-8 Ingham County, MI	17
28625	Conoco, Inc. Onondaga 10-9 Ingham County, MI	17
34519	Conoco, Inc. Onondaga 10-10 Ingham County, MI	17
MI-065-2R-0003	Conoco, Inc. Onondaga 10-11 Ingham County, MI	17
MI-065-2D-0001	Conoco, Inc. Onondaga 10-14 Ingham County, MI	17
MI-065-2D-0004	Conoco, Inc. Onondaga 21 Facility Well #1 Ingham County, MI	17
28824	Conoco, Inc. Onondaga 21A-4 Ingham County, MI	17
MI-065-2R-0002	Conoco, Inc. Onondaga 21A-5 Ingham County, MI	17
32050	Conoco, Inc. Onondaga 21A-14 Ingham County, MI	17

**EPA/State  
Identification  
Number**

**Name and Address**

**Estimated Costs  
(dollars in thousands)  
Plugging & Abandonment**

**EPA Region V (Cont'd)**

32049	Conoco, Inc. Onondaga 21B-6 Ingham County, MI	\$ 17
28912	Conoco, Inc. Onondaga 21B-7 Ingham County, MI	17
30123	Conoco, Inc. Pennfield 35-3 Calhoun County, MI	17
30248	Conoco, Inc. Pennfield 35-4 Calhoun County, MI	17
30229	Conoco, Inc. Pennfield 35-5 Calhoun County, MI	17
31503	Conoco, Inc. Pennfield 35-8 Calhoun County, MI	17
MI-101-2R-0001	Conoco, Inc. State Springdale No. 26-5 Manistee County, MI	17
MI-055-2D-0018	Conoco, Inc. W. C. Finehout No. 3-21A(4) Grand Traverse County, MI	17
MI-101-2D-0004	Conoco, Inc. Baugh No. 2-36 Manistee County, MI	17
MI-105-2D-0008	Conoco, Inc. Peterson No. 3-19 Mason County, MI	17
MI-105-2D-0006	Conoco, Inc. Stolberg-Hagen-Hanson BD #2 Mason County, MI	17

<u>EPA/State Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands) Plugging &amp; Abandonment</u>
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EPA Region V (Cont'd)

MI-105-2D-0007	Conoco, Inc. Swanson-Wierzbowski No. 1 Mason County, MI	\$ 16
MI-025-2R-0002	Conoco, Inc. Pennfield 35 No. 19 Calhoun County, MI	17
MI-045-2R-0004	Conoco, Inc. Hamlin 5 No. 3 (aka Keeler-Pricco No. 1) Eaton County, MI	17
42688	Conoco, Inc. Hamlin 5-4A Eaton County, MI	19
MI-127-2R-0001	Conoco. Inc. Farris-Hopper 1-2 Oceana County, MI	17
MI-045-2R-0003	Conoco, Inc. Strang No. 1 Hamlin County, MI	17
MI-045-2R-0002	Conoco, Inc. C. R. Wilson No. 1 Eaton County. MI	17
29568	Conoco Inc. Aurelius 35-7 Ingham County, MI	17
29644	Conoco Inc. Aurelius 35-8 Ingham County, MI	17
MI-055-2D-0016	Conoco Inc. Grant 1-10 Grand Traverse County, MI	17
MI-055-2D-0028	Conoco, Inc. Rotary Camps, Inc. 1-14 Grand Traverse County, MI	17

EPA/State  
Identification  
Number

Name and Address

Estimated Costs  
(dollars in thousands)  
Plugging & Abandonment

EPA Region VI

TXD008081101	E. I. du Pont de Nemours & Co. Beaumont Works Port Arthur Road P. O. Box 3269 Beaumont, TX 77704	\$ 416
TXD063101794	E. I. du Pont de Nemours & Co. Corpus Christi Plant P. O. Box JJ Ingleside, TX 78362	257
TXD008079642	E. I. du Pont de Nemours & Co. Sabine River Works P. O. Box 1089 Orange, TX 77630	947
TXD008123317	E. I. du Pont de Nemours & Co. Victoria Plant P. O. Box 2626 Victoria, TX 77901	1 225
TXD008079212	E. I. du Pont de Nemours & Co. LaPorte Plant P. O. Box 347 LaPorte, TX 77571	405
LAD001890367	E. I. du Pont de Nemours & Co. Pontchartrain Works P. O. Box 2000 LaPlace, LA 70068	937
OK0208	Conoco, Inc. S. Ponca Mississippi Chat Unit No. 27 Kay County, OK	18

EPA Region VIII

MTS2151-1897	Conoco, Inc. Kincheloe No. 17-1 Rosebud County, Montana	15
-	Conoco, Inc. Frannie Unit Well No. 1 Carbon County, Montana	15

EPA/State  
Identification  
Number

Name and Address

Estimated Costs  
(dollars in thousands)  
Plugging & Abandonment

EPA Region VIII (Cont'd)

MTS2000-0833	Conoco, Inc. W. Sumatra #3 Rosebud County, Montana	\$ 15
MTS2000-0832	Conoco, Inc. W. Sumatra #4 Rosebud County, Montana	15
MTS2000-0826	Conoco, Inc. W. Sumatra #5 Rosebud County, Montana	15
MTS2000-0830	Conoco, Inc. W. Sumatra #14 Rosebud County, Montana	15
MTS2000-0824	Conoco, Inc. W. Sumatra #16 Rosebud County, Montana	15
MTS2000-0825	Conoco, Inc. W. Sumatra #17 Rosebud County, Montana	15
MTS2000-0829	Conoco, Inc. W. Sumatra #19 Rosebud County, Montana	15
MTS2047-0825	Conoco, Inc. W. Sumatra #24 Rosebud County, Montana	15
MTS2000-0835	Conoco, Inc. W. Sumatra #28 Rosebud County, Montana	15
MTS2046-0056	Conoco, Inc. NW Poplar #D01 Roosevelt County, Montana	15
MTS2108-1029	Conoco, Inc. Lutz #2D09 Fallon County, Montana	15

<u>EPA/State Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands) Plugging &amp; Abandonment</u>
<u>EPA Region VIII (Cont'd)</u>		
MTS2134-0444	Conoco, Inc. Dwyer #14W01 Sheridan County, Montana	\$ 25
MTS2135-0445	Conoco, Inc. Dwyer #7W03 Sheridan County, Montana	25
MTS2000-0945	Conoco, Inc. Dwyer #1W01 Sheridan County, Montana	25
WY02157	Conoco, Inc. Shoshone No. 66-3 Fremont County, WY	10
WY02140	Conoco, Inc. Shoshone No. 63-4 Fremont County, WY	10
WY02181	Conoco, Inc. Shoshone No. 66-6 Fremont County, WY	10
WY02158	Conoco, Inc. Shoshone No. 66-10 Fremont County, WY	10
WY02167	Conoco, Inc. Shoshone No. 65-12 Fremont County, WY	10
WY02159	Conoco, Inc. Shoshone No. 66-12 Fremont County, WY	10
WY02168	Conoco, Inc. Shoshone No. 65-17 Fremont County, WY	10
WY02169	Conoco, Inc. Shoshone No. 65-20 Fremont County, WY	10



EPA/State  
Identification  
Number

Name and Address

Estimated Costs  
(dollars in thousands)  
Plugging & Abandonment

EPA Region VIII (Cont'd)

WY02166	Conoco, Inc. Shoshone No. 66-22 Fremont County, WY	\$ 10
WY02149	Conoco, Inc. Shoshone No. 63-24 Fremont County, WY	10
WY02170	Conoco, Inc. Shoshone No. 65-25 Fremont County, WY	10
WY02171	Conoco, Inc. Shoshone No. 65-26 Fremont County, WY	10
WY02160	Conoco, Inc. Shoshone No. 66-26 Fremont County, WY	10
WY02150	Conoco, Inc. Shoshone No. 63-27 Fremont County, WY	10
WY02151	Conoco, Inc. Shoshone No. 63-28 Fremont County, WY	10
WY02172	Conoco, Inc. Shoshone No. 65-28 Fremont County, WY	10
WY02173	Conoco, Inc. Shoshone No. 65-29 Fremont County, WY	10
WY02152	Conoco, Inc. Shoshone No. 63-32 Fremont County, WY	10
WY02174	Conoco, Inc. Shoshone No. 65-33 Fremont County, WY	10

<u>EPA/State Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands) Plugging &amp; Abandonment</u>
<u>EPA Region VIII (Cont'd)</u>		
WY02153	Conoco, Inc. Shoshone No. 65-36 Fremont County, WY	\$ 10
WY02153	Conoco, Inc. Shoshone No. 63-36 Fremont County, WY	10
WY02177	Conoco, Inc. Shoshone No. 65-38 Fremont County, WY	10
WY02178	Conoco, Inc. Shoshone No. 65-40 Fremont County, WY	10
WY02179	Conoco, Inc. Shoshone No. 65-41 Fremont County, WY	10
WY02102	Conoco, Inc. Shoshone No. 65-42 Fremont County, WY	10
WY02154	Conoco, Inc. Shoshone No. 63-43 Fremont County, WY	10
WY02155	Conoco, Inc. Shoshone No. 63-44 Fremont County, WY	10
WY02156	Conoco, Inc. Shoshone No. 63-45 Fremont County, WY	10
WY02180	Conoco, Inc. Shoshone No. 66-46 Fremont County, WY	10
WY02161	Conoco, Inc. Shoshone No. 65-54 Fremont County, WY	10

<u>EPA/State Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands) Plugging &amp; Abandonment</u>
<u>EPA Region VIII</u> (Cont'd)		
WY02164	Conoco, Inc. Shoshone No. 65-56 Fremont County, WY	\$ 10
-	Conoco, Inc. Shoshone No. 65-58 Fremont County, WY	10
-	Conoco, Inc. Shoshone No. 66-60 Fremont County, WY	10
WY02163	Conoco, Inc. Shoshone No. 66-63 Fremont County, WY	10
WY02175	Conoco, Inc. Shoshone No. 65-68 Fremont County, WY	10
WY02176	Conoco, Inc. Shoshone No. 65-70 Fremont County, WY	10
-	Conoco, Inc. Shoshone No. 65-77 Fremont County, WY	10
WY03091	Conoco, Inc. Riverton East, Well No. 36-3 Fremont County, WY	25
-	Conoco, Inc. Ridgelawn Duperow Unit (RDU) #1 Richland County, MT	25
-	Conoco, Inc. RDU #5 Richland County, MT	25
-	Conoco, Inc. RDU #4 Richland, County, MT	<u>25</u>
	Total	<u>\$8 594</u>

## *Price Waterhouse*





March 28, 1991

E. I. du Pont de Nemours and Company

We have audited the consolidated balance sheet of E. I. du Pont de Nemours and Company and its consolidated subsidiaries (the "Company") as of December 31, 1990 and the related consolidated statements of income, stockholders' equity and cash flows for the year ended December 31, 1990. Our report, with respect thereto, is included in the Annual Report to Stockholders of the Company for the year 1990. We have not audited any financial statements of the Company as of any date or for any period subsequent to December 31, 1990 and we have not applied any other procedures except for those described in this letter.

At your request, we have performed the procedures enumerated below with respect to selected financial data of the Company as contained in the accompanying letter dated March 28, 1991 from J. J. Quindlen to the Director of the Ohio Environmental Protection Agency, Division of Hazardous Materials Management (the "Agency"). These procedures were performed solely to assist you in complying with the financial tests of the Agency as specified in Chapters 3745-55 and 3745-66 of the Administrative Code and this report should not be used for any other purpose. The procedures we performed are summarized as follows:

1. We compared the amounts in the accompanying letter for total liabilities, net worth, current assets, current liabilities and the sum of net income plus depreciation, depletion and amortization with amounts in the Company's December 31, 1990 consolidated financial statements.
2. We compared the total assets in the United States to amounts appearing in Company-prepared analyses derived from the accounting records used to prepare the Company's December 31, 1990 consolidated financial statements.
3. We compared the amount in the accompanying letter for tangible net worth to amounts in the accounting records used to prepare the Company's December 31, 1990 consolidated financial statements.
4. We compared the response to Item 15 in the accompanying letter with the data in the Company's December 31, 1990 consolidated financial statements.



March 28, 1991

E. I. du Pont de Nemours and Company

Page 2

5. We compared the response to Item 16 in the accompanying letter with the data in the Company's December 31, 1990 consolidated financial statements.

Because the above procedures were not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific items referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the specified data should be adjusted or indicated responses should be changed. This report relates to the items specified above and, accordingly, we do not express an opinion or any other form of assurance on any other data appearing in the Company's letter.

Price Waterhouse



State of Ohio Environmental Protection Agency

P. Box 1049, 1800 WaterMark Dr.  
Columbus, Ohio 43266-0149

*KM  
Hand copy  
File when  
file*



Richard F. Celeste  
Governor

February 26, 1990

Re: **E. I. du Pont de Nemours and Co.**  
**Circleville Plant**  
OHD004287322  
01-65-0043  
**Toledo Plant**  
OHD005041843  
03-48-0195

John J. Quindlen  
Senior Vice President - Finance  
E. I. du Pont de Nemours & Company  
1007 Market Street  
Wilmington, Delaware 19898

Dear Mr. Quindlen

I am in receipt of the revised Chief Financial Officer's letter for E. I. du Pont de Nemours & Company submitted on behalf of its Circleville and Toledo facilities referenced above. This documentation completes the 1989 financial assurance submittal for these facilities, as required by Ohio Administrative Code (OAC) rules 3745-66-43, 3745-66-45 and 3745-66-47.

I have reviewed the revised Chief Financial Officer's letter along with the accountant's reports originally submitted on March 31, 1989, and find them to meet the requirements of OAC rules 3745-66-43, 3745-66-45, and 3745-66-47. Therefore, E.I. du Pont de Nemours and Company Inc.'s Circleville and Toledo facilities are in compliance with these rules for 1989.

I have included a copy of the revised wording for the Chief Financial Officer's letter, which must be used in the forthcoming financial assurance submittal that is due by March 31, 1990.

If you have any questions, I may be reached at 614/644-2944.

Sincerely,

Carolyn J. Reiersen  
RCRA Enforcement Section  
Division of Solid and Hazardous Waste Management

cc: Michael Savage, Manager, RCRA Enforcement Section  
Cliff Morton, DSHWM, CDO  
Guy V. Johnson, E. I. du Pont de Nemours and Company

Enclosure



E. I. DU PONT DE NEMOURS &amp; COMPANY

INCORPORATED

WILMINGTON, DELAWARE 19898

LEGAL DEPARTMENT

cc: W. J. Touhey, FPD\*  
B. K. Saydlowski, IMG\*  
S. S. Mileti, IMG\*  
K. Stone, Fin.\*  
R. E. Austin, Legal\*

April 3, 1989

**A. PARCHOMENKO, APD, TOLEDO\***  
**J. F. RILEY, IMG, CIRCLEVILLE**

**RCRA FINANCIAL ASSURANCE DOCUMENTATION**

Attached for your files is a copy of this year's updated financial assurance documentation (financial test) recently filed with Ohio, as required by the State's regulations. Although maintenance of a copy of this documentation in your plant records is not required by the regulations, inspectors have asked to see a copy during site inspections. Therefore, I am providing each plant with a copy of what I filed (except for a copy of the annual report) for the annual update. **PLEASE MAINTAIN THESE DOCUMENTS IN YOUR PLANT/DEPARTMENTAL FILES.**

If you have any questions regarding the attached package, please call.

  
GUY V. JOHNSON

GVJ:gj  
Att.

\* Cover letter only

**ATTACHMENT II**



ESTABLISHED 1802

**E. I. DU PONT DE NEMOURS & COMPANY**  
INCORPORATED

WILMINGTON, DELAWARE 19898

LEGAL DEPARTMENT

March 31, 1989

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

Director  
Ohio Environmental Protection Agency  
Division of Solid and Hazardous Materials Management  
1800 Water Mark Dr.  
P. O. Box 1049  
Columbus, OH 43266-0149

Attn: Hazardous Waste Financial Requirements

Dear Sir or Madam:

Updated Financial Assurance Package -  
Hazardous Waste Management Facilities  
E. I. du Pont de Nemours and Company

Pursuant to Ohio's requirements, enclosed is E. I. du Pont de Nemours and Company's (Du Pont's) "updated" hazardous waste management facilities' financial assurance package. The enclosed package contains revised closure/post-closure costs for those facilities preparing new estimates as of January 1989, or where changes have dictated that new closure/post-closure cost estimates be prepared. For those facilities not experiencing changes or not revising their estimate, the closure/post-closure data contained in the Chief Financial Officer's letter are January 1989 cost estimates. The enclosed package also contains the following:

- An updated Chief Financial Officer's letter, dated March 31, 1989, incorporating the general financial data for Du Pont as of December 31, 1988. The letter is worded in accordance with the requirements of Rule 3745-55-51 of the Ohio Administrative Code.



- A copy of Du Pont's 1988 Annual Report containing, on page 29, the "Report of Independent Accountants" (Price Waterhouse) regarding their examination of Du Pont's financial statements for 1988.
- A copy of Price Waterhouse's "Special Report", dated March 31, 1989, as required by Ohio's regulations.

If you have any questions regarding the enclosed package, please call me on (302) 774-5113.

Sincerely,

A handwritten signature in cursive script, appearing to read "Guy V. Johnson", followed by a long horizontal flourish.

Guy V. Johnson  
Counsel  
Environment Group

GVJ:glj  
Enc.



**E. I. DU PONT DE NEMOURS & COMPANY**  
INCORPORATED  
**WILMINGTON, DELAWARE 19898**

SENIOR VICE PRESIDENT — FINANCE  
CHIEF FINANCIAL OFFICER

March 31, 1989

Director  
Ohio Environmental Protection Agency  
Division of Hazardous Materials Management  
361 E. Broad Street  
Columbus, Ohio 43216

Attention: Hazardous Waste Financial Requirements

Gentlemen:

I am the Chief Financial Officer of E. I. du Pont de Nemours & Company, 1007 Market Street, Wilmington, Delaware 19898. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage and closure and/or post-closure care as specified in Chapters 3745-55 and 3745-66 of the Administrative Code.

Liability Coverage

The owner or operator identified above is the owner or operator of the following facilities for which liability coverage is being demonstrated through the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code (see Exhibit A).

Closure and Post-Closure Care

1. The owner or operator identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by the test are shown for each facility (see Exhibit B).

2. The owner or operator identified above guarantees, through the corporate guarantee specified in Chapters 3745-55 and 3745-66 of the Administrative Code, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility: None (see Attachment II).

3. In States where U.S. EPA or a State so authorized is administering the financial requirements of Subpart H of 40 CFR Parts 264 or 265, this owner or operator is demonstrating

financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by such a test are shown for each facility: (See Exhibit C).

4. The owner or operator identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated to the Director through the financial test or any other financial assurance mechanism specified in Chapters 3745-55 or 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility (see Attachment III).

\* \* \* \*

This owner or operator is required to file a Form 10-K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this owner or operator ends on December 31. The figures for the following items marked with an asterisk are derived from this owner's or operator's independently audited, year-end financial statements for the latest completed fiscal year, ended December 31, 1988.

#### CLOSURE OR POST-CLOSURE CARE AND LIABILITY COVERAGE

##### Alternative I (dollars in millions)

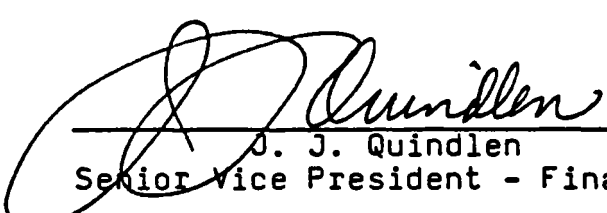
1. Sum of current closure and post-closure cost estimates	\$ 71
2. Amount of annual aggregate liability coverage to be demonstrated	67
3. Sum of lines 1 and 2	138
* 4. Total liabilities	15 030
* 5. Tangible net worth	15 020
* 6. Net worth	15 580
* 7. Current assets	10 238
* 8. Current liabilities	6 696

9.	Net working capital	\$ 3 542
*10.	The sum of net income plus depreciation, depletion and amortization	4 406
*11.	Total assets in U.S.	19 911

	<u>Yes</u>	<u>No</u>
12. Is line 5 at least \$10 million?	X	
13. Is line 5 at least 6 times line 3?	X	
14. Is line 9 at least 6 times line 3?	X	
*15. Are at least 90% of assets located in the U.S.?		X
16. Is line 11 at least 6 times line 3?	X	
17. Is line 4 divided by line 6 less than 2.0?	X	
18. Is line 10 divided by line 4 greater than 0.1?	X	
19. Is line 7 divided by line 8 greater than 1.5?	X	

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (g) of rule 3745-55-51 of the Administrative Code, as such regulations were constituted on the date shown immediately below.

March 31, 1989  
Date

  
\_\_\_\_\_  
J. J. Quindlen  
Senior Vice President - Finance

E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Liability Coverages Is Being  
Demonstrated Through The Financial Test Specified In Chapters  
3745-55 and 3745-66 Of The Administrative Code\*

<u>EPA Region V</u>	<u>EPA Identification Number</u>	<u>Name and Address</u>
	OHD004287322	Circleville Plant P. O. Box 89 Circleville, OH 43113
	OHD005041843	Toledo Plant P. O. Box 953 Toledo, OH 43601

\*Attachment I lists non-Ohio facilities for which liability coverage is being demonstrated through the federal or a state's financial test substantially equivalent to that specified in Chapters 3745-55 and 3745-66 of the Ohio Administrative Code.

E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Financial Assurance For Closure  
Or Post-Closure Care Is Demonstrated Through The  
Financial Test Specified in Chapters 3745-55 or  
3745-66 Of The Administrative Code.

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>
<u>EPA Region V</u>			
OHD004287322	Circleville Plant P. O. Box 89 Circleville, OH 43113	\$ 60	-
OHD005041843	Toledo Plant P. O. Box 953 Toledo, OH 43601	300	-
		—	—
Total		<u>\$360</u>	<u>-</u>

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Financial Assurance  
For Closure or Post-Closure Care Is Demonstrated Through  
The Federal or A States Financial Test Substantially  
Equivalent To that Specified in Chapters 3745-55  
and 3745-66 Of The Ohio Administrative Code

---

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region I</u>			
CTD072115793	Sorvall Plant Pecks Lane Newtown, CT 06470	\$ 20	-
<u>EPA Region II</u>			
NYD000632125	E. I. du Pont de Nemours & Co. Rochester Plant 666 Driving Park Avenue Rochester, NY 14613	26	-
NYD045604964	E. I. du Pont de Nemours & Co. Rochester Plant 69 Seneca Avenue Rochester, NY 14621	20	-
<u>EPA Region III</u>			
DEDO03930799	Chestnut Run Wilmington, DE 19898	86	-
DEDO03930807	Experimental Station Wilmington, DE 19898	680	-
DEDO42263764	Glasgow Plant Route 896 Glasgow, DE 19711	20	-
DEDO02348845	Seaford Plant Seaford, DE 19973	77	-
VAD98C554539	Front Royal Plant P. O. Box 4000 Front Royal, VA 22630	409	-

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region III</u> (Cont'd.)			
VAD003114865	Martinsville Plant P. O. Box 4831 Martinsville, VA 24115-4831	\$ 64	-
VAD009305137	Spruance Plant P. O. Box 27001 Richmond, VA 23261	232	-
VAD003114832	Waynesboro Plant Du Font Boulevard Waynesboro, VA 22980	48	-
WVDC05012851	Belle Plant 901 W. Du Pont Ave. Belle, WV 25015	1 144	-
WVD045875291	Washington Works P. O. Box 1217 Parkersburg, WV 26101	144	-
WVD041952714	Potomac River Works P. O. Drawer 863 Martinsburg, WV 25401	287	-
<u>EPA Region IV</u>			
ALD093179315	Mobile Plant P. O. Box 525 Axis, AL 36505	251	-
KYD003924198	Louisville Works P. O. Box 1328 Louisville, KY 40201	3 910	\$1 904
TND003331766	Chattanooga Plant P. O. Box 71 Chattanooga, TN 37401	52	-
TND007024672	Memphis Plant 2571 Fite Road P. O. Box 27038 Memphis, TN 38127	350	-



EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		<u>Closure</u>	<u>Post-Closure</u>

EPA Region IV (Cont'd.)

TNCCC4C44491	Johnsonville Plant P. O. Box 219 New Johnsonville, TN 37134	\$ 99	-
NCDC03152329	Brevard Plant P. O. Box 267 Brevard, NC 28712	50	-
NCDC47369046	Cape Fear Plant P. O. Box 2042 Wilmington, NC 28401	42	-
NCDC47368642	Fayetteville Works P. O. Drawer 2 Fayetteville, NC 28302	255	-
NCDC03190386	Kinston Plant P. O. Box 800 Kinston, NC 28501	66	-
SCDC000505842	Cooper River Plant P. O. Box 10228 Charleston, SC 29411	19	-
SCDC03344678	Florence Plant P. O. Box 3000 Florence, SC 29501	35	-
SCDC03344363	May Plant P. O. Box Drawer A Camden, SC 29020	109	-

EPA Region V

MIDC05512066	Flint Plant 1060 E. Hamilton Ave. Flint, MI 48502	74	-
MIDCC0809640	Montague Works P. O. Box A Montague, MI 49437	87	-

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region VI</u>			
LADOC1890367	Pontchartrain Works P. O. Box 2000 LaPlace, LA 70068	\$ 1 156	-
TXDC08081101	Beaumont Works Port Arthur Road P. O. Box 3269 Beaumont, TX 77704	9 897	\$1 043
TXD063101794	Corpus Christi Plant P. O. Box JJ Ingleside, TX 78362	59	-
TXD008079212	La Porte Plant P. O. Box 347 La Porte, TX 77571	4 899	-
TXD000633529	Houston Plant 3860 W. 11th St. P. O. Box 55369 Houston, TX 77055	33	-
TXD008079642	Sabine River Works P. O. Box 1089 Orange, TX 77630	2 581	-
TXD008123317	Victoria Plant P. O. Box 2626 Victoria, TX 77901	15 304	7 463
<u>EPA Region VII</u>			
IADOC5272398	Fort Madison Plant P. O. Box 319 Fort Madison, IA 42627	149	-
MOD071991434	Moberly Plant P. O. Box 715 Moberly, MO 65270	131	-

EPA  
Identification  
Number

Name and Address

Estimated Costs  
(dollars in thousands)  
Closure    Post-Closure

EPA Region IX

CAD001951671

Antioch Works  
P. O. Box 310  
Antioch, CA 94509

\$ 57

-

Total

\$42 922

\$10 410

Exhibit C

- 5 -

0056G

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Liability Coverage Is  
Being Demonstrated Through The Federal Or A State's Financial  
Test Substantially Equivalent to That Specified in Chapters  
3745-55 and 3745-66 Of The Ohio Administrative Code

	<u>EPA Identification Number</u>	<u>Name and Address</u>
<u>EPA Region I</u>		
	CTD072115793	Sorvall Plant Pecks Lane Newtown, CT 06470
<u>EPA Region II</u>		
	NJD002385730	Chambers Works Deepwater, NJ 08023
	NJD000820159	Parlin Plant Parlin, NJ 08859
	NJD002444024	Parlin Plant Parlin, NJ 08859
	NJD002173946	Pompton Lakes Pompton Lakes, NJ 07442
	NJD002373819	Repauno Gibbstown, NJ 08027
	NYD000632125	Rochester Plant 666 Driving Park Avenue Rochester, NY 14613
	NYD045604964	Rochester Plant 69 Seneca Avenue Rochester, NY 14621
<u>EPA Region III</u>		
	DED003930799	Chestnut Run Wilmington, DE 19898

<u>EPA Identification Number</u>	<u>Name and Address</u>
<u>EPA Region III (Cont'd.)</u>	
DED003930807	Experimental Station Wilmington, DE 19898
DED002348845	Seaford Plant Seaford, DE 19973
DED042263764	Glasgow Plant Route 896 Glasgow, DE 19711
PAD000796334	Emigsville Plant P. O. Box 248 Emigsville, PA 17318
PAD003038056	Towanda Plant West James St. Towanda, PA 18848
VAD009305137	Spruance Plant P. O. Box 27001 Richmond, VA 23261
VAD003114832	Waynesboro Plant Du Pont Boulevard Waynesboro, VA 22980
VAD980554539	Front Royal Plant P. O. Box 4000 Front Royal, VA 22630
VAD003114865	Martinsville Plant P. O. Box 4831 Martinsville, VA 24115-4831
WVD005012851	Belle Plant 901 W. Du Pont Ave. Belle, WV 25015
WVD045875291	Washington Works P. O. Box 1217 Parkersburg, WV 26101
WVD041952714	Potomac River Works P. O. Drawer 863 Martinsburg, WV 25401

EPA Region IV

EPA  
Identification  
Number

Name and Address

ALD093179315

Mobile Plant  
P. O. Box 525  
Axis, AL 36505

KYD003924198

Louisville Works  
P. O. Box 1378  
Louisville, KY 40201

NCD003152329

Brevard Plant  
P. O. Box 267  
Brevard, NC 28712

NCD047369046

Cape Fear Plant  
P. O. Box 2042  
Wilmington, NC 28401

NCD047368642

Fayetteville Works  
P. O. Drawer 2  
Fayetteville, NC 28302

NCD003190386

Kinston Plant  
P. O. Box 800  
Kinston, NC 28501

SCD000505842

Cooper River Plant  
P. O. Box 10228  
Charleston, SC 29411

SCD003344678

Florence Plant  
P. O. Box 3000  
Florence, SC 29501

SCD003344363

May Plant  
P. O. Box Drawer A  
Camden, SC 29020

TND003331766

Chattanooga Plant  
P. O. Box 71  
Chattanooga, TN 37401

TND007024672

Memphis Plant  
2571 Fite Road  
P. O. Box 27038  
Memphis, TN 38127

	<u>EPA Identification Number</u>	<u>Name and Address</u>
<u>EPA Region IV (Cont'd)</u>		
	TND004044491	Johnsonville Plant P. O. Box 219 New Johnsonville, TN 37134
<u>EPA Region V</u>		
	MID005512066	Flint Plant 1060 E. Hamilton Ave. Flint, MI 48502
	MID000809640	Montague Works P. O. Box A Montague, MI 49437
<u>EPA Region VI</u>		
	LAD001890367	Pontchartrain Works P. O. Box 2000 LaPlace, LA 70068
	TXD008081101	Beaumont Works Port Arthur Road P. O. Box 3269 Beaumont, TX 77704
	TXD063101794	Corpus Christi Plant P. O. Box JJ Ingleside, TX 78362
	TXD008079212	La Porte Plant P. O. Box 347 La Porte, TX 77571
	TXD000633529	Houston Plant 3860 W. 11th St. P. O. Box 55369 Houston, TX 77055
	TXD008079642	Sabine River Works P. O. Box 1089 Orange, TX 77630
	TXD008123317	Victoria Plant P. O. Box 2626 Victoria, TX 77901

EPA  
Identification  
Number

---

Name and Address

---

EPA Region VII

MOD071991434

Moberly Plant  
P. O. Box 715  
Moberly, MO 65270

IAD005272398

Fort Madison Plant  
P. O. Box 319  
Fort Madison, IA 42627

EPA Region IX

CAD009151671

Antioch Works  
P. O. Box 310  
Antioch, CA 94509



E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities Owned Or Operated By Subsidiaries  
For Which Financial Assurance For Closure Or  
Post-Closure Care Is Covered Through A Corporate  
Guarantee Substantially Equivalent To That Specified  
In Chapters 3745-55 and 3745-66 Of The Administrative Code

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>
<u>EPA Region I</u>			
CTD001453216	Remington Arms Co 615 Asylum Street Bridgeport, CT 06610-2190	\$ 2 138	\$ 636
<u>EPA Region II</u>			
NYD002240638	Remington Arms Co. 10 Hoefler Avenue Ilion, NY 13357	133	-
<u>EPA Region VI</u>			
LAD990683716	Conoco Inc. Old Spanish Trail Box 37 Westlake, LA 70669	1 062	2 930
OKD007233836	Conoco Inc. 1000 South Pine P. O. Box 1267 Ponca City, OK 74603	2 397	1 196
ARD047335922	Remington Arms Co. Lonoke, AR 72086	5 055	945
<u>EPA Region VIII</u>			
COD060627189	Conoco Inc. 5801 Brighton Boulevard Commerce City, CO 80022	387	153
MTD006229405	Conoco Inc.	90	60
MTD000818096	401 South 23 Box 2548 Billings, MT 59103	37	87
Total		<u>\$11 299</u>	<u>\$6 007</u>

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Financial Assurance  
For Closure Or Post-Closure Care Is Not Being Demonstrated To  
A State Or EPA Through A Financial Test, or Any Other Financial  
Assurance Mechanism, Substantially Equivalent To That Specified  
In Chapters 3745-55 or 3745-66 Of The Ohio Administrative Code

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>

None

## *Price Waterhouse*



March 31, 1989

E. I. du Pont de Nemours and Company

We have audited the consolidated balance sheet of E. I. du Pont de Nemours and Company and its consolidated subsidiaries (the "Company") as of December 31, 1988 and the related consolidated statements of income, stockholders' equity and cash flows for the year ended December 31, 1988. Our report, with respect thereto, is included in the Annual Report to Stockholders of the Company for the year 1988. We have not audited any financial statements of the Company as of any date or for any period subsequent to December 31, 1988 and we have not applied any other procedures except for those described in this letter.

At your request, we have performed the procedures enumerated below with respect to selected financial data of the Company as contained in the accompanying letter dated March 31, 1989 from J. J. Quindlen to the Director of the Ohio Environmental Protection Agency, Division of Hazardous Materials Management (the "Agency"). These procedures were performed solely to assist you in complying with the financial tests of the Agency as specified in Chapters 3745-55 and 3745-66 of the Administrative Code and this report should not be used for any other purpose. The procedures we performed are summarized as follows:

1. We compared the amounts in the accompanying letter for total liabilities, net worth, current assets, current liabilities, the sum of net income plus depreciation, depletion and amortization, and total assets in the United States with amounts in the Company's December 31, 1988 consolidated financial statements.
2. We compared the amount in the accompanying letter for tangible net worth to amounts in the accounting records used to prepare the Company's December 31, 1988 consolidated financial statements.



March 31, 1989  
E. I. du Pont de Nemours and Company  
Page 2

3. We compared the response to Item 15 in the accompanying letter with the data in the Company's December 31, 1988 consolidated financial statements.
4. We compared the response to Item 16 in the accompanying letter with the data in the Company's December 31, 1988 consolidated financial statements.

Because the above procedures were not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific items referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the specified data should be adjusted. This report relates to the items specified above and, accordingly, we do not express an opinion or any other form of assurance on any other data appearing in the Company's letter.

Price Waterhouse



State of Ohio Environmental Protection Agency

O. Box 1049, 1800 WaterMark Dr.  
Columbus, Ohio 43266-0149

Richard F. Celeste  
Governor

TO KM

September 22, 1989

RE: E. I. du Pont de Nemours and Company, Inc.  
Circleville Plant  
OHD004287322/01-65-0043  
Toledo Plant  
OHD005041843/03-48-0195

John J. Quindlen  
Senior Vice President - Finance  
E.I. du Pont de Nemours and Company, Inc.  
1007 Market Street  
Wilmington, DE 19898

Dear Mr. Quindlen:

Financial Test documentation for E.I. du Pont de Nemours and Company, Inc., submitted on behalf of its Circleville and Toledo Plants, was received by Ohio EPA on April 26, 1989. The Financial Test is intended to demonstrate compliance with the annual financial assurance requirements for hazardous waste facility closure and liability coverage, as required by rules 3745-66-43 and 3745-66-47 of the Ohio Administrative Code (OAC).

I have reviewed the Financial Test documentation and find the following violation of the OAC:

1. The Chief Financial Officer's letter does not meet the wording requirements of OAC rule 3745-55-51(G), as required by OAC rules 3745-66-43 and 3745-66-47. Consequently the Circleville and Toledo Plants are in violation of OAC rules 3745-66-43 and 3745-66-47.

As a result of my review, I note that E.I. du Pont de Nemours and Company, Inc. has submitted a closure plan dated August 9, 1989, for the South Biopond and Sludge Pit, with a closure cost estimate of \$65,000.00. Although the Agency has not made a final determination on the adequacy of this plan, E.I. du Pont de Nemours and Company, Inc. must also include this closure cost estimate in the revised Financial Test submittal.

Please submit to Ohio EPA within thirty (30) days of the date of this letter a Financial Test submittal which includes the revised Chief Financial Officer's letter and revised closure cost estimate.

Note Ohio EPA's address as listed above. I may be reached at (614)644-2944 if you have any questions regarding these matters.

Sincerely,



Carolyn J. Referson  
RCRA Enforcement Section  
Division of Solid and Hazardous Waste Management

CJR/dr  
1829S/39-40

cc: Mike Savage, DSHWM  
Andy Kubulak, CDO  
Guy V. Johnson, E.I. de Pont de Nemours and Company, Inc., w/enclosure

Enclosure

ESTABLISHED 1802  
INCORPORATED

E. I. DU PONT DE NEMOURS &amp; COMPANY

WILMINGTON, DELAWARE 19898

LEGAL DEPARTMENT

OHD 005041843

ATTACHMENT VI

March 31, 1989

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Director  
Ohio Environmental Protection Agency  
Division of Solid and Hazardous Materials Management  
1800 Water Mark Dr.  
P. O. Box 1049  
Columbus, OH 43266-0149

Attn: Hazardous Waste Financial Requirements

Dear Sir or Madam:

Updated Financial Assurance Package -  
Hazardous Waste Management Facilities  
E. I. du Pont de Nemours and Company

Pursuant to Ohio's requirements, enclosed is E. I. du Pont de Nemours and Company's (Du Pont's) "updated" hazardous waste management facilities' financial assurance package. The enclosed package contains revised closure/post-closure costs for those facilities preparing new estimates as of January 1989, or where changes have dictated that new closure/post-closure cost estimates be prepared. For those facilities not experiencing changes or not revising their estimate, the closure/post-closure data contained in the Chief Financial Officer's letter are January 1989 cost estimates. The enclosed package also contains the following:

- An updated Chief Financial Officer's letter, dated March 31, 1989, incorporating the general financial data for Du Pont as of December 31, 1988. The letter is worded in accordance with the requirements of Rule 3745-55-51 of the Ohio Administrative Code.

- A copy of Du Pont's 1988 Annual Report containing, on page 29, the "Report of Independent Accountants" (Price Waterhouse) regarding their examination of Du Pont's financial statements for 1988.
- A copy of Price Waterhouse's "Special Report", dated March 31, 1989, as required by Ohio's regulations.

If you have any questions regarding the enclosed package, please call me on (302) 774-5113.

Sincerely,

A handwritten signature in black ink, appearing to read "Guy V. Johnson", with a long horizontal flourish extending to the right.

Guy V. Johnson  
Counsel  
Environment Group

GVJ:glj  
Enc.





**E. I. DU PONT DE NEMOURS & COMPANY**  
 INCORPORATED  
 WILMINGTON, DELAWARE 19898

SENIOR VICE PRESIDENT — FINANCE  
 CHIEF FINANCIAL OFFICER

March 31, 1989

Director  
 Ohio Environmental Protection Agency  
 Division of Hazardous Materials Management  
 361 E. Broad Street  
 Columbus, Ohio 43216

Attention: Hazardous Waste Financial Requirements

Gentlemen:

I am the Chief Financial Officer of E. I. du Pont de Nemours & Company, 1007 Market Street, Wilmington, Delaware 19898. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage and closure and/or post-closure care as specified in Chapters 3745-55 and 3745-66 of the Administrative Code.

Liability Coverage

The owner or operator identified above is the owner or operator of the following facilities for which liability coverage is being demonstrated through the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code (see Exhibit A).

Closure and Post-Closure Care

1. The owner or operator identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by the test are shown for each facility (see Exhibit B).

2. The owner or operator identified above guarantees, through the corporate guarantee specified in Chapters 3745-55 and 3745-66 of the Administrative Code, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility: None (see Attachment II).

3. In States where U.S. EPA or a State so authorized is administering the financial requirements of Subpart H of 40 CFR Parts 264 or 265, this owner or operator is demonstrating

financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by such a test are shown for each facility: (See Exhibit C):

4. The owner or operator identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated to the Director through the financial test or any other financial assurance mechanism specified in Chapters 3745-55 or 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility (see Attachment III).

\* \* \* \*

This owner or operator is required to file a Form 10-K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this owner or operator ends on December 31. The figures for the following items marked with an asterisk are derived from this owner's or operator's independently audited, year-end financial statements for the latest completed fiscal year, ended December 31, 1988.

#### CLOSURE OR POST-CLOSURE CARE AND LIABILITY COVERAGE

##### Alternative I (dollars in millions)

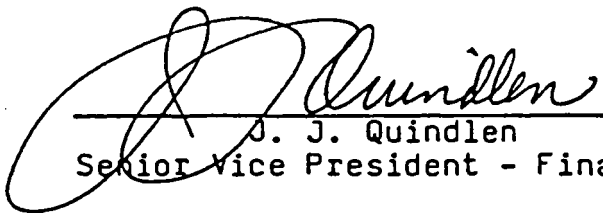
1. Sum of current closure and post-closure cost estimates	\$ 71
2. Amount of annual aggregate liability coverage to be demonstrated	67
3. Sum of lines 1 and 2	138
* 4. Total liabilities	15 030
* 5. Tangible net worth	15 020
* 6. Net worth	15 580
* 7. Current assets	10 238
* 8. Current liabilities	6 696

9.	Net working capital	\$ 3 542
*10.	The sum of net income plus depreciation, depletion and amortization	4 406
*11.	Total assets in U.S.	19 911

	<u>Yes</u>	<u>No</u>
12. Is line 5 at least \$10 million?	X	
13. Is line 5 at least 6 times line 3?	X	
14. Is line 9 at least 6 times line 3?	X	
*15. Are at least 90% of assets located in the U.S.?		X
16. Is line 11 at least 6 times line 3?	X	
17. Is line 4 divided by line 6 less than 2.0?	X	
18. Is line 10 divided by line 4 greater than 0.1?	X	
19. Is line 7 divided by line 8 greater than 1.5?	X	

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (g) of rule 3745-55-51 of the Administrative Code, as such regulations were constituted on the date shown immediately below.

March 31, 1989  
Date

  
\_\_\_\_\_  
J. J. Quindlen  
Senior Vice President - Finance

E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Liability Coverages Is Being  
Demonstrated Through The Financial Test Specified In Chapters  
3745-55 and 3745-66 Of The Administrative Code\*

<u>EPA Region V</u>	<u>EPA Identification Number</u>	<u>Name and Address</u>
	OHD004287322	Circleville Plant P. O. Box 89 Circleville, OH 43113
	OHD005041843	Toledo Plant P. O. Box 953 Toledo, OH 43601

\*Attachment I lists non-Ohio facilities for which liability coverage is being demonstrated through the federal or a state's financial test substantially equivalent to that specified in Chapters 3745-55 and 3745-66 of the Ohio Administrative Code.

E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Financial Assurance For Closure  
Or Post-Closure Care Is Demonstrated Through The  
Financial Test Specified in Chapters 3745-55 or  
3745-66 Of The Administrative Code.

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>
<u>EPA Region V</u>			
OHD004287322	Circleville Plant P. O. Box 89 Circleville, OH 43113	\$ 60	-
OHD005041843	Toledo Plant P. O. Box 953 Toledo, OH 43601	300	-
		—	—
Total		<u>\$360</u>	<u>-</u>

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Financial Assurance  
For Closure or Post-Closure Care Is Demonstrated Through  
The Federal or A States Financial Test Substantially  
Equivalent To that Specified in Chapters 3745-55  
and 3745-66 Of The Ohio Administrative Code

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region I</u>			
CTD072115793	Sorvall Plant Pecks Lane Newtown, CT 06470	\$ 20	-
<u>EPA Region II</u>			
NYD000632125	E. I. du Pont de Nemours & Co. Rochester Plant 666 Driving Park Avenue Rochester, NY 14613	26	-
NYD045604964	E. I. du Pont de Nemours & Co. Rochester Plant 69 Seneca Avenue Rochester, NY 14621	20	-
<u>EPA Region III</u>			
DED003930799	Chestnut Run Wilmington, DE 19898	86	-
DED003930807	Experimental Station Wilmington, DE 19898	680	-
DED042263764	Glasgow Plant Route 896 Glasgow, DE 19711	20	-
DEDC02348845	Seaford Plant Seaford, DE 19973	77	-
VAD98C554539	Front Royal Plant P. O. Box 4000 Front Royal, VA 22630	409	-

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region III (Cont'd.)</u>			
VAD003114865	Martinsville Plant P. O. Box 4831 Martinsville, VA 24115-4831	\$ 64	-
VAD009305137	Spruance Plant P. O. Box 27001 Richmond, VA 23261	232	-
VAD003114832	Waynesboro Plant Du Pont Boulevard Waynesboro, VA 22980	48	-
WVDC05012851	Belle Plant 901 W. Du Pont Ave. Belle, WV 25015	1 144	-
WVD045875291	Washington Works P. O. Box 1217 Parkersburg, WV 26101	144	-
WVD041952714	Potomac River Works P. O. Drawer 863 Martinsburg, WV 25401	287	-
<u>EPA Region IV</u>			
ALD093179315	Mobile Plant P. O. Box 525 Axis, AL 36505	251	-
KYD003924198	Louisville Works P. O. Box 1328 Louisville, KY 40201	3 910	\$1 904
TND003331766	Chattanooga Plant P. O. Box 71 Chattanooga, TN 37401	52	-
TND007024672	Memphis Plant 2571 Fite Road P. O. Box 27038 Memphis, TN 38127	350	-

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure

EPA Region IV (Cont'd.)

TNCCC4G44491	Johnsonville Plant P. O. Box 219 New Johnsonville, TN 37134	\$ 99	-
NCDDC3152329	Brevard Plant P. O. Box 267 Brevard, NC 28712	50	-
NCDD47369046	Cape Fear Plant P. O. Box 2042 Wilmington, NC 28401	42	-
NCDD47368642	Fayetteville Works P. O. Drawer 2 Fayetteville, NC 28302	255	-
NCDD003190386	Kinston Plant P. O. Box 800 Kinston, NC 28501	66	-
SCDD000505842	Cooper River Plant P. O. Box 10228 Charleston, SC 29411	19	-
SCDD003344678	Florence Plant P. O. Box 3000 Florence, SC 29501	35	-
SCDD003344363	May Plant P. O. Box Drawer A Camden, SC 29020	109	-

EPA Region V

MIDCC05512066	Flint Plant 1060 E. Hamilton Ave. Flint, MI 48502	74	-
MIDCC0809640	Montague Works P. O. Box A Montague, MI 49437	87	-



EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region VI</u>			
LADCC1890367	Pontchartrain Works P. O. Box 2000 LaPlace, LA 70068	\$ 1 156	-
TXDCC8081101	Beaumont Works Port Arthur Road P. O. Box 3269 Beaumont, TX 77704	9 897	\$1 043
TXD063101794	Corpus Christi Plant P. O. Box JJ Ingleside, TX 78362	59	-
TXD008079212	La Porte Plant P. O. Box 347 La Porte, TX 77571	4 899	-
TXD000633529	Houston Plant 3860 W. 11th St. P. O. Box 55369 Houston, TX 77055	33	-
TXD008079642	Sabine River Works P. O. Box 1089 Orange, TX 77630	2 581	-
TXD008123317	Victoria Plant P. O. Box 2626 Victoria, TX 77901	15 304	7 463
<u>EPA Region VII</u>			
IADCC5272398	Fort Madison Plant P. O. Box 319 Fort Macison, IA 42627	149	-
MOD071991434	Moberly Plant P. O. Box 715 Moberly, MO 65270	131	-

EPA  
Identification  
Number

Name and Address

Estimated Costs  
(dollars in thousands)  
Closure    Post-Closure

EPA Region IX

CAD001951671

Antioch Works  
P. O. Box 310  
Antioch, CA 94509

\$ 57

-

Total

\$42 922

\$10 410

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Liability Coverage Is  
Being Demonstrated Through The Federal Or A State's Financial  
Test Substantially Equivalent to That Specified in Chapters  
3745-55 and 3745-66 Of The Ohio Administrative Code

	<u>EPA Identification Number</u>	<u>Name and Address</u>
<u>EPA Region I</u>		
	CTD072115793	Sorvall Plant Pecks Lane Newtown, CT 06470
<u>EPA Region II</u>		
	NJD002385730	Chambers Works Deepwater, NJ 08023
	NJD000820159	Parlin Plant Parlin, NJ 08859
	NJD002444024	Parlin Plant Parlin, NJ 08859
	NJD002173946	Pompton Lakes Pompton Lakes, NJ 07442
	NJD002373819	Repauno Gibbstown, NJ 08027
	NYD000632125	Rochester Plant 666 Driving Park Avenue Rochester, NY 14613
	NYD045604964	Rochester Plant 69 Seneca Avenue Rochester, NY 14621
<u>EPA Region III</u>		
	DED003930799	Chestnut Run Wilmington, DE 19898

<u>EPA Region III (Cont'd.)</u>	<u>EPA Identification Number</u>	<u>Name and Address</u>
	DED003930807	Experimental Station Wilmington, DE 19898
	DED002348845	Seaford Plant Seaford, DE 19973
	DED042263764	Glasgow Plant Route 896 Glasgow, DE 19711
	PAD000796334	Emigsville Plant P. O. Box 248 Emigsville, PA 17318
	PAD003038056	Towanda Plant West James St. Towanda, PA 18848
	VAD009305137	Spruance Plant P. O. Box 27001 Richmond, VA 23261
	VAD003114832	Waynesboro Plant Du Pont Boulevard Waynesboro, VA 22980
	VAD980554539	Front Royal Plant P. O. Box 4000 Front Royal, VA 22630
	VAD003114865	Martinsville Plant P. O. Box 4831 Martinsville, VA 24115-4831
	WVD005012851	Belle Plant 901 W. Du Pont Ave. Belle, WV 25015
	WVD045875291	Washington Works P. O. Box 1217 Parkersburg, WV 26101
	WVD041952714	Potomac River Works P. O. Drawer 863 Martinsburg, WV 25401

EPA Region IV

EPA  
Identification  
Number

Name and Address

ALD093179315	Mobile Plant P. O. Box 525 Axis, AL 36505
KYD003924198	Louisville Works P. O. Box 1378 Louisville, KY 40201
NCD003152329	Brevard Plant P. O. Box 267 Brevard, NC 28712
NCD047369046	Cape Fear Plant P. O. Box 2042 Wilmington, NC 28401
NCD047368642	Fayetteville Works P. O. Drawer 2 Fayetteville, NC 28302
NCD003190386	Kinston Plant P. O. Box 800 Kinston, NC 28501
SCD000505842	Cooper River Plant P. O. Box 10228 Charleston, SC 29411
SCD003344678	Florence Plant P. O. Box 3000 Florence, SC 29501
SCD003344363	May Plant P. O. Box Drawer A Camden, SC 29020
TND003331766	Chattanooga Plant P. O. Box 71 Chattanooga, TN 37401
TND007024672	Memphis Plant 2571 Fite Road P. O. Box 27038 Memphis, TN 38127

	<u>EPA Identification Number</u>	<u>Name and Address</u>
<u>EPA Region IV (Cont'd)</u>		
	TND004044491	Johnsonville Plant P. O. Box 219 New Johnsonville, TN 37134
<u>EPA Region V</u>		
	MID005512066	Flint Plant 1060 E. Hamilton Ave. Flint, MI 48502
	MID000809640	Montague Works P. O. Box A Montague, MI 49437
<u>EPA Region VI</u>		
	LAD001890367	Pontchartrain Works P. O. Box 2000 LaPlace, LA 70068
	TXD008081101	Beaumont Works Port Arthur Road P. O. Box 3269 Beaumont, TX 77704
	TXD063101794	Corpus Christi Plant P. O. Box JJ Ingleside, TX 78362
	TXD008079212	La Porte Plant P. O. Box 347 La Porte, TX 77571
	TXD000633529	Houston Plant 3860 W. 11th St. P. O. Box 55369 Houston, TX 77055
	TXD008079642	Sabine River Works P. O. Box 1089 Orange, TX 77630
	TXD008123317	Victoria Plant P. O. Box 2626 Victoria, TX 77901

EPA  
Identification  
Number

---

Name and Address

---

EPA Region VII

MOD071991434

Moberly Plant  
P. O. Box 715  
Moberly, MO 65270

IAD005272398

Fort Madison Plant  
P. O. Box 319  
Fort Madison, IA 42627

EPA Region IX

CAD009151671

Antioch Works  
P. O. Box 310  
Antioch, CA 94509

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities Owned Or Operated By Subsidiaries  
For Which Financial Assurance For Closure Or  
Post-Closure Care Is Covered Through A Corporate  
Guarantee Substantially Equivalent To That Specified  
In Chapters 3745-55 and 3745-66 Of The Administrative Code

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>
<u>EPA Region I</u>			
CTD001453216	Remington Arms Co 615 Asylum Street Bridgeport, CT 06610-2190	\$ 2 138	\$ 636
<u>EPA Region II</u>			
NYD002240638	Remington Arms Co. 10 Hoefler Avenue Ilion, NY 13357	133	-
<u>EPA Region VI</u>			
LAD990683716	Conoco Inc. Old Spanish Trail Box 37 Westlake, LA 70669	1 062	2 930
OKD007233836	Conoco Inc. 1000 South Pine P. O. Box 1267 Ponca City, OK 74603	2 397	1 196
ARD047335922	Remington Arms Co. Lonoke, AR 72086	5 055	945
<u>EPA Region VIII</u>			
COD060627189	Conoco Inc. 5801 Brighton Boulevard Commerce City, CO 80022	387	153
MTD006229405	Conoco Inc.	90	60
MTD000818096	401 South 23 Box 2548 Billings, MT 59103	37	87
Total		<u>\$11 299</u>	<u>\$6 007</u>



E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Financial Assurance  
For Closure Or Post-Closure Care Is Not Being Demonstrated To  
A State Or EPA Through A Financial Test, or Any Other Financial  
Assurance Mechanism, Substantially Equivalent To That Specified  
In Chapters 3745-55 or 3745-66 Of The Ohio Administrative Code

<u>EPA</u> <u>Identification</u> <u>Number</u>	<u>Name and Address</u>	<u>Estimated Costs</u> <u>(dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>

None

## *Price Waterhouse*



March 31, 1989

E. I. du Pont de Nemours and Company

We have audited the consolidated balance sheet of E. I. du Pont de Nemours and Company and its consolidated subsidiaries (the "Company") as of December 31, 1988 and the related consolidated statements of income, stockholders' equity and cash flows for the year ended December 31, 1988. Our report, with respect thereto, is included in the Annual Report to Stockholders of the Company for the year 1988. We have not audited any financial statements of the Company as of any date or for any period subsequent to December 31, 1988 and we have not applied any other procedures except for those described in this letter.

At your request, we have performed the procedures enumerated below with respect to selected financial data of the Company as contained in the accompanying letter dated March 31, 1989 from J. J. Quindlen to the Director of the Ohio Environmental Protection Agency, Division of Hazardous Materials Management (the "Agency"). These procedures were performed solely to assist you in complying with the financial tests of the Agency as specified in Chapters 3745-55 and 3745-66 of the Administrative Code and this report should not be used for any other purpose. The procedures we performed are summarized as follows:

1. We compared the amounts in the accompanying letter for total liabilities, net worth, current assets, current liabilities, the sum of net income plus depreciation, depletion and amortization, and total assets in the United States with amounts in the Company's December 31, 1988 consolidated financial statements.
2. We compared the amount in the accompanying letter for tangible net worth to amounts in the accounting records used to prepare the Company's December 31, 1988 consolidated financial statements.

March 31, 1989  
E. I. du Pont de Nemours and Company  
Page 2

3. We compared the response to Item 15 in the accompanying letter with the data in the Company's December 31, 1988 consolidated financial statements.
4. We compared the response to Item 16 in the accompanying letter with the data in the Company's December 31, 1988 consolidated financial statements.

Because the above procedures were not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific items referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the specified data should be adjusted. This report relates to the items specified above and, accordingly, we do not express an opinion or any other form of assurance on any other data appearing in the Company's letter.

Price Waterhouse

MAXIMUM INVENTORY and  
COST OF CLOSURE ESTIMATE  
E. I. Du PONT de NEMOURS & CO., INC.  
TOLEDO APD PLANT

Partial Closure of the Waste Storage Tanks

All costs are based on the following:

- \* Waste from the tanks is drummed out and sent to Lafarge Systech Corp. for fuels blending per existing contract.
- \* Disposal cost includes transportation and the cost of the drum.
- \* Labor cost for decontamination by an outside contractor is \$35/hour.

Tank	WCF#	Max Gals	Hrs Labor Req'd	Drums Req'd	Contract Disposal Cost/Dr.	Decon. Cost	Total
1	16	750	6.25	15	\$71.85	\$230.71	\$1527.21
2	16	720	6.0	14	\$71.85	\$253.47	\$1469.37
3	16	720	6.0	14	\$71.85	\$253.47	\$1469.37
4	16	720	6.0	14	\$71.85	\$253.47	\$1469.37
5	16	720	6.0	14	\$71.85	\$253.47	\$1469.37
6	16	720	6.0	14	\$71.85	\$253.47	\$1469.37
7	16	690	5.75	14	\$71.85	\$204.38	\$1411.53
8.	16	710	6.0	14	\$71.85	\$234.19	\$1450.09
9.	16	1150	9.6	22	\$71.85	\$381.73	\$2298.43
10.	16	1200	10.0	23	\$71.85	\$392.28	\$2394.83
11	16	860	7.2	17	\$71.85	\$265.85	\$1739.30
12	16	860	7.2	17	\$71.85	\$265.85	\$1739.30
13	16	3000	25.0	55	\$71.85	\$1038.53	\$5865.28
15	16	1000	8.33	20	\$71.85	\$280.67	\$2009.22

Partial tank closure costs:	\$27782.04
Contracted cleaning/decontamination costs:	\$15000.00
Contracted sampling/testing costs:	\$ 9000.00
Contracted soil removal and disposal:	\$ 7000.00
Total Partial Closure Cost:	<u>\$58782.04</u>

ATTACHMENT II







**E. I. DU PONT DE NEMOURS & COMPANY**  
INCORPORATED  
**WILMINGTON, DELAWARE 19898**

SENIOR VICE PRESIDENT — FINANCE  
 CHIEF FINANCIAL OFFICER

March 31, 1989

Director  
 Ohio Environmental Protection Agency  
 Division of Hazardous Materials Management  
 361 E. Broad Street  
 Columbus, Ohio 43216

Attention: Hazardous Waste Financial Requirements

Gentlemen:

I am the Chief Financial Officer of E. I. du Pont de Nemours & Company, 1007 Market Street, Wilmington, Delaware 19898. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage and closure and/or post-closure care as specified in Chapters 3745-55 and 3745-66 of the Administrative Code.

Liability Coverage

The owner or operator identified above is the owner or operator of the following facilities for which liability coverage is being demonstrated through the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code (see Exhibit A).

Closure and Post-Closure Care

1. The owner or operator identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by the test are shown for each facility (see Exhibit B).

2. The owner or operator identified above guarantees, through the corporate guarantee specified in Chapters 3745-55 and 3745-66 of the Administrative Code, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility: None (see Attachment II).

3. In States where U.S. EPA or a State so authorized is administering the financial requirements of Subpart H of 40 CFR Parts 264 or 265, this owner or operator is demonstrating

financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by such a test are shown for each facility: (See Exhibit C).

4. The owner or operator identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated to the Director through the financial test or any other financial assurance mechanism specified in Chapters 3745-55 or 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility (see Attachment III).

\* \* \* \*

This owner or operator is required to file a Form 10-K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this owner or operator ends on December 31. The figures for the following items marked with an asterisk are derived from this owner's or operator's independently audited, year-end financial statements for the latest completed fiscal year, ended December 31, 1988.

#### CLOSURE OR POST-CLOSURE CARE AND LIABILITY COVERAGE

##### Alternative I (dollars in millions)

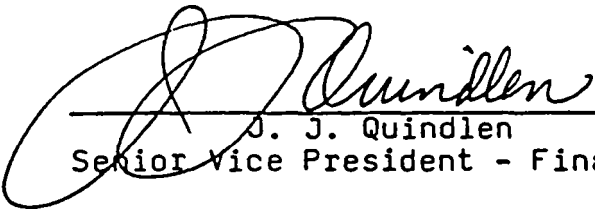
1. Sum of current closure and post-closure cost estimates	\$. 71
2. Amount of annual aggregate liability coverage to be demonstrated	67
3. Sum of lines 1 and 2	138
* 4. Total liabilities	15 030
* 5. Tangible net worth	15 020
* 6. Net worth	15 580
* 7. Current assets	10 238
* 8. Current liabilities	6 696

9.	Net working capital	\$ 3 542
*10.	The sum of net income plus depreciation, depletion and amortization	4 406
*11.	Total assets in U.S.	19 911

	<u>Yes</u>	<u>No</u>
12. Is line 5 at least \$10 million?	X	
13. Is line 5 at least 6 times line 3?	X	
14. Is line 9 at least 6 times line 3?	X	
*15. Are at least 90% of assets located in the U.S.?		X
16. Is line 11 at least 6 times line 3?	X	
17. Is line 4 divided by line 6 less than 2.0?	X	
18. Is line 10 divided by line 4 greater than 0.1?	X	
19. Is line 7 divided by line 8 greater than 1.5?	X	

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (g) of rule 3745-55-51 of the Administrative Code, as such regulations were constituted on the date shown immediately below.

March 31, 1989  
Date

  
J. J. Quindlen  
Senior Vice President - Finance



E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Liability Coverages Is Being  
Demonstrated Through The Financial Test Specified In Chapters  
3745-55 and 3745-66 Of The Administrative Code\*

<u>EPA Identification Number</u>	<u>Name and Address</u>
<u>EPA Region V</u>	
OH0004287322	Circleville Plant P. O. Box 89 Circleville, OH 43113
OH0005041843	Toledo Plant P. O. Box 953 Toledo, OH 43601

\*Attachment I lists non-Ohio facilities for which liability coverage is being demonstrated through the federal or a state's financial test substantially equivalent to that specified in Chapters 3745-55 and 3745-66 of the Ohio Administrative Code.

E. I. DU PONT DE NEMOURS & COMPANY

Facilities For Which Financial Assurance For Closure  
Or Post-Closure Care Is Demonstrated Through The  
Financial Test Specified in Chapters 3745-55 or  
3745-66 Of The Administrative Code.

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>
<u>EPA Region V</u>			
OHD004287322	Circleville Plant P. O. Box 89 Circleville, OH 43113	\$ 60	-
OHD005041843	Toledo Plant P. O. Box 953 Toledo, OH 43601	300	-
		<u>      </u>	<u>      </u>
Total		<u>\$360</u>	<u>-</u>

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Financial Assurance  
For Closure or Post-Closure Care Is Demonstrated Through  
The Federal or A States Financial Test Substantially  
Equivalent To that Specified in Chapters 3745-55  
and 3745-66 Of The Ohio Administrative Code

ids)  
ure

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>Region I</u>			
CTD072115793	Sorvall Plant Pecks Lane Newtown, CT 06470	\$ 20	-
<u>Region II</u>			
NYD000632125	E. I. du Pont de Nemours & Co. Rochester Plant 666 Driving Park Avenue Rochester, NY 14613	26	-
NYD045604964	E. I. du Pont de Nemours & Co. Rochester Plant 69 Seneca Avenue Rochester, NY 14621	20	-
<u>Region III</u>			
DE0003930799	Chestnut Run Wilmington, DE 19898	86	-
DE0003930807	Experimental Station Wilmington, DE 19898	680	-
DE0042263764	Glasgow Plant Route 896 Glasgow, DE 19711	20	-
DE0002348845	Seaford Plant Seaford, DE 19973	77	-
VA0980554539	Front Royal Plant P. O. Box 4000 Front Royal, VA 22630	409	-

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region IV (Cont'd.)</u>			
TNCCC4C44491	Johnsonville Plant P. O. Box 219 New Johnsonville, TN 37134	\$ 99	-
NCD003152329	Brevard Plant P. O. Box 267 Brevard, NC 28712	50	-
NCD047369046	Cape Fear Plant P. O. Box 2042 Wilmington, NC 28401	42	-
NCD047368642	Fayetteville Works P. O. Drawer 2 Fayetteville, NC 28302	255	-
NCD003190386	Kinston Plant P. O. Box 800 Kinston, NC 28501	66	-
SCD000505842	Cooper River Plant P. O. Box 10228 Charleston, SC 29411	19	-
SCD003344678	Florence Plant P. O. Box 3000 Florence, SC 29501	35	-
SCD003344363	May Plant P. O. Box Drawer A Camden, SC 29020	109	-
<u>EPA Region V</u>			
MID005512066	Flint Plant 1060 E. Hamilton Ave. Flint, MI 48502	74	-
MID000809640	Montague Works P. O. Box A Montague, MI 49437	87	-

EPA Identification Number	Name and Address	Estimated Costs (dollars in thousands)	
		Closure	Post-Closure
<u>EPA Region VI</u>			
LAD001890367	Pontchartrain Works P. O. Box 2000 LaPlace, LA 70068	\$ 1 156	-
TXDC08081101	Beaumont Works Port Arthur Road P. O. Box 3269 Beaumont, TX 77704	9 897	\$1 043
TXD063101794	Corpus Christi Plant P. O. Box JJ Ingleside, TX 78362	59	-
TXD008079212	La Porte Plant P. O. Box 347 La Porte, TX 77571	4 899	-
TXD000633529	Houston Plant 3860 W. 11th St. P. O. Box 55369 Houston, TX 77055	33	-
TXD008079642	Sabine River Works P. O. Box 1089 Orange, TX 77630	2 581	-
TXD008123317	Victoria Plant P. O. Box 2626 Victoria, TX 77901	15 304	7 463
<u>EPA Region VII</u>			
IAD005272398	Fort Madison Plant P. O. Box 319 Fort Madison, IA 42627	149	-
MOD071991434	Moberly Plant P. O. Box 715 Moberly, MO 65270	131	-

EPA  
Identification  
Number

Name and Address

Estimated Costs  
(dollars in thousands)  
Closure    Post-Closure

EPA Region IX

CAD001951671

Antioch Works  
P. O. Box 310  
Antioch, CA 94509

\$ 57

-

Total

\$42 922

\$10 410

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Liability Coverage Is  
Being Demonstrated Through The Federal Or A State's Financial  
Test Substantially Equivalent to That Specified in Chapters  
3745-55 and 3745-66 Of The Ohio Administrative Code

	<u>EPA Identification Number</u>	<u>Name and Address</u>
<u>EPA Region I</u>		
	CTD072115793	Sorvall Plant Pecks Lane Newtown, CT 06470
<u>EPA Region II</u>		
	NJD002385730	Chambers Works Deepwater, NJ 08023
	NJD000820159	Parlin Plant Parlin, NJ 08859
	NJD002444024	Parlin Plant Parlin, NJ 08859
	NJD002173946	Pompton Lakes Pompton Lakes, NJ 07442
	NJD002373819	Repauno Gibbstown, NJ 08027
	NYD000632125	Rochester Plant 666 Driving Park Avenue Rochester, NY 14613
	NYD045604964	Rochester Plant 69 Seneca Avenue Rochester, NY 14621
<u>EPA Region III</u>		
	DED003930799	Chestnut Run Wilmington, DE 19898

<u>EPA Region III (Cont'd.)</u>	<u>EPA Identification Number</u>	<u>Name and Address</u>
	DEDO03930807	Experimental Station Wilmington, DE 19898
	DEDO02348845	Seaford Plant Seaford, DE 19973
	DEDO42263764	Glasgow Plant Route 896 Glasgow, DE 19711
	PAD000796334	Emigsville Plant P. O. Box 248 Emigsville, PA 17318
	PAD003038056	Towanda Plant West James St. Towanda, PA 18848
	VAD009305137	Spruance Plant P. O. Box 27001 Richmond, VA 23261
	VAD003114832	Waynesboro Plant Du Pont Boulevard Waynesboro, VA 22980
	VAD980554539	Front Royal Plant P. O. Box 4000 Front Royal, VA 22630
	VAD003114865	Martinsville Plant P. O. Box 4831 Martinsville, VA 24115-4831
	WVDO05012851	Belle Plant 901 W. Du Pont Ave. Belle, WV 25015
	WVDO45875291	Washington Works P. O. Box 1217 Parkersburg, WV 26101
	WVDO41952714	Potomac River Works P. O. Drawer 863 Martinsburg, WV 25401



EPA Region IV

EPA  
Identification  
Number

Name and Address

ALD093179315

Mobile Plant  
P. O. Box 525  
Axis, AL 36505

KYD003924198

Louisville Works  
P. O. Box 1378  
Louisville, KY 40201

NCD003152329

Brevard Plant  
P. O. Box 267  
Brevard, NC 28712

NCD047369046

Cape Fear Plant  
P. O. Box 2042  
Wilmington, NC 28401

NCD047368642

Fayetteville Works  
P. O. Drawer 2  
Fayetteville, NC 28302

NCD003190386

Kinston Plant  
P. O. Box 800  
Kinston, NC 28501

SCD000505842

Cooper River Plant  
P. O. Box 10228  
Charleston, SC 29411

SCD003344678

Florence Plant  
P. O. Box 3000  
Florence, SC 29501

SCD003344363

May Plant  
P. O. Box Drawer A  
Camden, SC 29020

TND003331766

Chattanooga Plant  
P. O. Box 71  
Chattanooga, TN 37401

TND007024672

Memphis Plant  
2571 Fite Road  
P. O. Box 27038  
Memphis, TN 38127

	<u>EPA Identification Number</u>	<u>Name and Address</u>
<u>EPA Region IV (Cont'd)</u>		
	TND004044491	Johnsonville Plant P. O. Box 219 New Johnsonville, TN 37134
<u>EPA Region V</u>		
	MID005512066	Flint Plant 1060 E. Hamilton Ave. Flint, MI 48502
	MID000809640	Montague Works P. O. Box A Montague, MI 49437
<u>EPA Region VI</u>		
	LAD001890367	Pontchartrain Works P. O. Box 2000 LaPlace, LA 70068
	TXD008081101	Beaumont Works Port Arthur Road P. O. Box 3269 Beaumont, TX 77704
	TXD063101794	Corpus Christi Plant P. O. Box JJ Ingleside, TX 78362
	TXD008079212	La Porte Plant P. O. Box 347 La Porte, TX 77571
	TXD000633529	Houston Plant 3860 W. 11th St. P. O. Box 55369 Houston, TX 77055
	TXD008079642	Sabine River Works P. O. Box 1089 Orange, TX 77630
	TXD008123317	Victoria Plant P. O. Box 2626 Victoria, TX 77901

EPA  
Identification  
Number

Name and Address

EPA Region VII

MOD071991434

Moberly Plant  
P. O. Box 715  
Moberly, MO 65270

IAD005272398

Fort Madison Plant  
P. O. Box 319  
Fort Madison, IA 42627

EPA Region IX

CAD009151671

Antioch Works  
P. O. Box 310  
Antioch, CA 94509

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities Owned Or Operated By Subsidiaries  
For Which Financial Assurance For Closure Or  
Post-Closure Care Is Covered Through A Corporate  
Guarantee Substantially Equivalent To That Specified  
In Chapters 3745-55 and 3745-66 Of The Administrative Code

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>
<u>EPA Region I</u>			
CTD001453216	Remington Arms Co 615 Asylum Street Bridgeport, CT 06610-2190	\$ 2 138	\$ 636
<u>EPA Region II</u>			
NYD002240638	Remington Arms Co. 10 Hoefler Avenue Ilion, NY 13357	133	-
<u>EPA Region VI</u>			
LAD990683716	Conoco Inc. Old Spanish Trail Box 37 Westlake, LA 70669	1 062	2 930
OKD007233836	Conoco Inc. 1000 South Pine P. O. Box 1267 Ponca City, OK 74603	2 397	1 196
ARDD47335922	Remington Arms Co. Lonoke, AR 72086	5 055	945
<u>EPA Region VIII</u>			
CDD060627189	Conoco Inc. 5801 Brighton Boulevard Commerce City, CO 80022	387	153
MTD006229405	Conoco Inc.	90	60
MTD000818096	401 South 23 Box 2548 Billings, MT 59103	37	87
Total		<u>\$11 299</u>	<u>\$6 007</u>

E. I. DU PONT DE NEMOURS & COMPANY

Non-Ohio Facilities For Which Financial Assurance  
For Closure Or Post-Closure Care Is Not Being Demonstrated To  
A State Or EPA Through A Financial Test, or Any Other Financial  
Assurance Mechanism, Substantially Equivalent To That Specified  
In Chapters 3745-55 or 3745-66 Of The Ohio Administrative Code

<u>EPA Identification Number</u>	<u>Name and Address</u>	<u>Estimated Costs (dollars in thousands)</u>	
		<u>Closure</u>	<u>Post-Closure</u>

None

## *Price Waterhouse*



March 31, 1989

E. I. du Pont de Nemours and Company

We have audited the consolidated balance sheet of E. I. du Pont de Nemours and Company and its consolidated subsidiaries (the "Company") as of December 31, 1988 and the related consolidated statements of income, stockholders' equity and cash flows for the year ended December 31, 1988. Our report, with respect thereto, is included in the Annual Report to Stockholders of the Company for the year 1988. We have not audited any financial statements of the Company as of any date or for any period subsequent to December 31, 1988 and we have not applied any other procedures except for those described in this letter.

At your request, we have performed the procedures enumerated below with respect to selected financial data of the Company as contained in the accompanying letter dated March 31, 1989 from J. J. Quindlen to the Director of the Ohio Environmental Protection Agency, Division of Hazardous Materials Management (the "Agency"). These procedures were performed solely to assist you in complying with the financial tests of the Agency as specified in Chapters 3745-55 and 3745-66 of the Administrative Code and this report should not be used for any other purpose. The procedures we performed are summarized as follows:

1. We compared the amounts in the accompanying letter for total liabilities, net worth, current assets, current liabilities, the sum of net income plus depreciation, depletion and amortization, and total assets in the United States with amounts in the Company's December 31, 1988 consolidated financial statements.
2. We compared the amount in the accompanying letter for tangible net worth to amounts in the accounting records used to prepare the Company's December 31, 1988 consolidated financial statements.



March 31, 1989

E. I. du Pont de Nemours and Company

Page 2

3. We compared the response to Item 15 in the accompanying letter with the data in the Company's December 31, 1988 consolidated financial statements.
4. We compared the response to Item 16 in the accompanying letter with the data in the Company's December 31, 1988 consolidated financial statements.

Because the above procedures were not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific items referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the specified data should be adjusted. This report relates to the items specified above and, accordingly, we do not express an opinion or any other form of assurance on any other data appearing in the Company's letter.

*Price Waterhouse*



State of Ohio Environmental Protection Agency

P.O. Box 1049, 361 E. Broad Street  
Columbus, Ohio 43266-1049  
(614) 8565

Richard F. Celeste  
Governor

COMPLIANCE  
FILES

12, 14, LDF, HL, FAD

May 27, 1987

Re: DuPont, Inc.

OHDO04287322/01-65-0043

OHDO04184768/02-18-0256

~~OHDO04184768/03-18-0195~~

TOLEDO

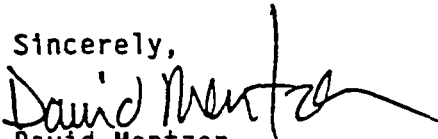
Guy V. Johnson  
Counsel, Environmental Group  
E.I. DuPont de Nemours & Co.  
Wilmington DE 19898

Dear Mr. Johnson:

I have received and reviewed DuPont's financial test submittal for fiscal year 1986. My review of the documents reveals that they are acceptable evidence of compliance with Ohio's rules which require demonstration of financial assurances for liability coverage and closure costs from hazardous waste facilities.

If you have any questions, please contact me at (614)462-8941.

Sincerely,

  
David Mentzer  
S&E Section, DSHWM

DM/drr

1008S(32)

cc: ~~Michael Savage, CDO~~  
Dave Wertz, NEDO  
Chuck Hull, NWDO  
Steve Rath, CDO  
RF





State Of Ohio Environmental Protection Agency

x 1049, 361 East Broad St., Columbus, Ohio 43216-1049  
66-8565



Richard F. Celeste, Governor

RE: E. I. Du Pont de Nemours  
OHD 004287322  
OHD 004184768  
OHD 005041843

Mr. Guy V. Johnson, Attorney  
E. I. Du Pont de Nemours, & Co.  
1007 Market Street  
Wilmington, Delaware 19898

July 28, 1986

Dear Mr. Johnson:

I hereby acknowledge the receipt of a 1986 financial test demonstration. Ohio EPA has completed its review of E. I. Du Pont de Nemours & Co.'s 1986 RCRA financial test submission. E. I. Du Pont de Nemours & Co. appears to adequately meet the financial test criteria at this time. Consequently, the facilities referenced above are in compliance with Ohio's financial responsibility rules for closure and liability insurance.

If you have any questions, please contact me at  
(614) 462-8949.

Sincerely,

Edward A. Kitchen  
Surveillance & Enforcement Section  
Division of Solid & Hazardous  
Waste Management

cc: Dave Sholtis, DSHWM  
John Simpson, E. I. Du Pont  
D. E. Shimp, E. I. Du Pont  
Anthony Parchomenko, E. I. Du Pont  
Steve Rath, CDO  
Ben Chambers, NWDO  
Dave Wertz, NEDO



I. DU PONT DE NEMOURS & COMPANY  
INCORPORATED  
WILMINGTON, DELAWARE 19898

SENIOR VICE PRESIDENT — FINANCE  
CHIEF FINANCIAL OFFICER

March 27, 1985

Regional Administrator  
Environmental Protection Agency  
Region V  
230 S. Dearborn Street  
Chicago, Illinois 60604

*ADDITIONAL INFORMATION  
IS FILED WITH*

*MTD 000 809 640*

Gentlemen:

I am the chief financial officer of E. I. du Pont de Nemours & Company, 1007 Market Street, Wilmington, Delaware 19898. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage and closure and/or post-closure care as specified in Subpart H of 40 CFR Parts 264 and 265.

Liability Coverage

The owner or operator identified above is the owner or operator of the following facilities for which liability coverage is being demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265 (see Exhibit A).

Closure and Post-Closure Care

1. The owner or operator identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post-closure cost estimates covered by the test are shown for each facility (see Exhibit B).

2. The owner or operator identified above guarantees, through the corporate guarantee specified in Subpart H of 40 CFR Parts 264 and 265, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility (see Exhibit C).

3. In states where EPA is not administering the financial requirements of Subpart H of 40 CFR Parts 264 and 265, this owner or operator is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial